

CHAPTER 104

WINE GALLONAGE SALES AND TAXES — REPORTS AND PAYMENTS

H.F. 638

AN ACT concerning the reporting and payment of wine gallonage sales and taxes.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 123.184, Code 2015, is amended to read as follows:

123.184 Report of gallonage sales — penalty.

1. Each class “A” wine permit holder on or before the tenth day of each calendar month commencing on the tenth day of the calendar month following the month in which the person is issued a permit, shall make a report under oath to the division electronically, or in a manner prescribed by the administrator, showing the exact number of gallons of wine and fractional parts of gallons, sold by that permit holder during the preceding calendar month. The report also shall state whatever reasonable additional information the administrator requires. The permit holder at the time of filing this report shall pay to the division the amount of tax due at the rate fixed in section 123.183. A penalty of ten percent of the amount of the tax shall be assessed and collected if the report required to be filed pursuant to this subsection is not filed and the tax paid within the time required by this ~~section~~ subsection.

2. Each wine direct shipper license holder shall make a report under oath to the division electronically, or in a manner prescribed by the administrator, on or before the tenth day of the calendar months of June and December, showing the exact number of gallons of wine and fractional parts of gallons sold and shipped pursuant to section 123.187 during the preceding six-month calendar period. The report shall also state whatever reasonable additional information the administrator requires. The license holder at the time of filing this report shall pay to the division the amount of tax due at the rate fixed in section 123.183. A penalty of ten percent of this amount shall be assessed and collected if the report required to be filed pursuant to this subsection is not filed and the tax paid within the time required by this subsection.

Sec. 2. Section 123.187, subsection 4, paragraph a, Code 2015, is amended to read as follows:

a. In addition to the annual license fee, a wine direct shipper licensee shall remit to the division an amount equivalent to the wine gallonage tax on wine subject to direct shipment at the rate specified in section 123.183 for deposit as provided in section 123.183, subsections 2 and 3. The amount shall be remitted at the ~~same~~ time and in the ~~same~~ manner as provided in section 123.184, subsection 2, and the ten percent penalty specified therein shall be applicable.

Approved May 15, 2015